IN THE SENATE

SENATE BILL NO. 1159

BY JUDICIARY AND RULES COMMITTEE

1   AN ACT
2   RELATING TO EDUCATION; AMENDING SECTION 33-1002, IDAHO CODE, TO
3   PROVIDE FOR A CALCULATION OF SUPPORT UNITS FOR CERTAIN SCHOOL
4   DISTRICTS.

5   Be It Enacted by the Legislature of the State of Idaho:

6   SECTION 1. That Section 33-1002, Idaho Code, be, and the same is hereby amended to
7   read as follows:

8   33-1002. EDUCATIONAL SUPPORT PROGRAM. The educational support program is
9   calculated as follows:
10   (1) State Educational Support Funds. Add the state appropriation, including the moneys
11   available in the public school income fund, together with all miscellaneous revenues to
12   determine the total state funds.
13   (2) From the total state funds subtract the following amounts needed for state support of
14   special programs provided by a school district:
15   (a) Pupil tuition-equivalency allowances as provided in section 33-1002B, Idaho Code;
16   (b) Transportation support program as provided in section 33-1006, Idaho Code;
17   (c) Feasibility studies allowance as provided in section 33-1007A, Idaho Code;
18   (d) The approved costs for border district allowance, provided in section 33-1403, Idaho
19   Code, as determined by the state superintendent of public instruction;
20   (e) The approved costs for exceptional child approved contract allowance, provided in
21   subsection 2. of section 33-2004, Idaho Code, as determined by the state superintendent
22   of public instruction;
23   (f) Certain expectant and delivered mothers allowance as provided in section 33-2006,
24   Idaho Code;
25   (g) Salary-based apportionment calculated as provided in sections 33-1004 through
26   33-1004F, Idaho Code;
27   (h) Unemployment insurance benefit payments according to the provisions of section
28   72-1349A, Idaho Code;
29   (i) For expenditure as provided by the public school technology program;
30   (j) For employee severance payments as provided in section 33-521, Idaho Code;
31   (k) For distributions to the Idaho digital learning academy as provided in section
32   33-1020, Idaho Code;
33   (l) For the support of provisions that provide a safe environment conducive to student
34   learning and maintain classroom discipline, an allocation of $300 per support unit; and
35   (m) Any additional amounts as required by statute to effect administrative adjustments or
36   as specifically required by the provisions of any bill of appropriation;
37   to secure the total educational support distribution funds.

1. (3) Average Daily Attendance. The total state average daily attendance shall be the
2. sum of the average daily attendance of all of the school districts of the state. The state
3. board of education shall establish rules setting forth the procedure to determine average
4. daily attendance and the time for, and method of, submission of such report. Average daily
5. attendance calculation shall be carried out to the nearest hundredth. Computation of average
6. daily attendance shall also be governed by the provisions of section 33-1003A, Idaho Code.
7.   (4) (a) Support Units. The total state support units shall be determined by using the
8.   tables set out hereafter called computation of kindergarten support units, computation
9.   of elementary support units, computation of secondary support units, computation of
10.   exceptional education support units, and computation of alternative school secondary
11.   support units. The sum of all of the total support units of all school districts of the state
12.   shall be the total state support units.

COMPUTATION OF KINDERGARTEN SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Units Allowed
41 or more	40......................	1 or more as computed
31 - 40.99 ADA....	-......................	1
26 - 30.99 ADA....	-......................	.85
21 - 25.99 ADA....	-......................	.75
16 - 20.99 ADA....	-......................	.6
8 - 15.99 ADA....	-......................	.5
1 - 7.99 ADA....	-......................	count as elementary

COMPUTATION OF ELEMENTARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
300 or more ADA.......	....	.. 15
	..23...grades 4,5 & 6....	
	..22...grades 1,2 & 3....1994-95	
	..21...grades 1,2 & 3....1995-96	
	..20...grades 1,2 & 3....1996-97	
	and each year thereafter.	
160 to 299.99 ADA...	20	8.4
110 to 159.99 ADA...	19	6.8
71.1 to 109.99 ADA...	16	4.7
51.7 to 71.0 ADA...	15	4.0
33.6 to 51.6 ADA...	13	2.8
16.6 to 33.5 ADA...	12	1.4
1.0 to 16.5 ADA...	n/a	1.0

COMPUTATION OF SECONDARY SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
750 or more	18.5	47
400 - 749.99 ADA....	16	28
300 - 399.99 ADA....	14.5	22
200 - 299.99 ADA....	13.5	17
100 - 199.99 ADA....	12	9
99.99 or fewer	Units allowed as follows:	
Grades 7-12	....	8
Grades 9-12	....	6
Grades 7- 9	....	1 per 14 ADA
Grades 7- 8	....	1 per 16 ADA

COMPUTATION OF EXCEPTIONAL EDUCATION SUPPORT UNITS

Average Daily Attendance	Attendance Divisor	Minimum Units Allowed
14 or more	14.5	1 or more as computed
12 - 13.99....	-	1
8 - 11.99....	-	.75
4 - 7.99....	-	.5
1 - 3.99....	-	.25

COMPUTATION OF ALTERNATIVE SCHOOL SECONDARY SUPPORT UNITS

Pupils in Attendance	Attendance Divisor	Minimum Units Allowed
12 or more..........	12	1 or more as computed

In applying these tables to any given separate attendance unit, no school district shall receive less total money than it would receive if it had a lesser average daily attendance in such separate attendance unit. In applying the kindergarten table to a kindergarten program of less days than a full school year, the support unit allowance shall be in ratio to the number of days of a full school year. The tables for exceptional education and alternative school secondary support units shall be applicable only for programs approved by the state department of education following rules established by the state board of education. Moneys generated from computation of support units for alternative schools shall be utilized for alternative school programs. School district administrative and facility costs may be included as part of the alternative school expenditures.

(b) Notwithstanding any other provision of this chapter, for any school district that divides after July 1, 2009, pursuant to section 33-312, Idaho Code, the state department of education shall make a calculation of the number of support units that would have

1 been assigned to the school district, had no divisions occurred. If the number of support
2 units so calculated is less than the total number of actual support units calculated for
3 all successor school districts resulting from the initial division or any further divisions,
4 then the number of support units assigned to the successor school districts shall be
5 proportionately reduced to equal the lesser total, based on the number that each successor
6 school district's actual support units bears to the whole.
7 (5) State Distribution Factor per Support Unit. Divide educational support program
8 distribution funds, after subtracting the amounts necessary to pay the obligations specified in
9 subsection (2) of this section, by the total state support units to secure the state distribution
10 factor per support unit.
11 (6) District Support Units. The number of support units for each school district in the
12 state shall be determined as follows:
13 (a) (i) Divide the actual average daily attendance, excluding students approved for
14 inclusion in the exceptional child educational program, for the administrative
15 schools and each of the separate schools and attendance units by the appropriate
16 divisor from the tables of support units in this section, then add the quotients
17 to obtain the district's support units allowance for regular students, kindergarten
18 through grade 12 including alternative school secondary students. Calculations in
19 application of this subsection shall be carried out to the nearest tenth.
20 (ii) Divide the combined totals of the average daily attendance of all preschool,
21 handicapped, kindergarten, elementary, secondary and juvenile detention center
22 students approved for inclusion in the exceptional child program of the district by
23 the appropriate divisor from the table for computation of exceptional education
24 support units to obtain the number of support units allowed for the district's
25 approved exceptional child program. Calculations for this subsection shall be
26 carried out to the nearest tenth when more than one (1) unit is allowed.
27 (iii) The total number of support units of the district shall be the sum of the
28 total support units for regular students, subsection (6)(a)(i) of this section, and
29 the support units allowance for the approved exceptional child program, subsection
30 (6)(a)(ii) of this section.
31 (b) Total District Allowance Educational Program. Multiply the district's total number of
32 support units, carried out to the nearest tenth, by the state distribution factor per support
33 unit and to this product add the approved amount of programs of the district provided in
34 subsection (2) of this section to secure the district's total allowance for the educational
35 support program.
36 (c) District Share. The district's share of state apportionment is the amount of the total
37 district allowance, subsection (6)(b) of this section.
38 (d) Adjustment of District Share. The contract salary of every noncertificated teacher
39 shall be subtracted from the district's share as calculated from the provisions of
40 subsection (6)(c) of this section.
41 (7) Property Tax Computation Ratio. In order to receive state funds pursuant to
42 this section a charter district shall utilize a school maintenance and operation property tax
43 computation ratio for the purpose of calculating its maintenance and operation levy, that is
44 no greater than that which it utilized in tax year 1994, less four-tenths of one percent (.4%).
45 As used herein, the term "property tax computation ratio" shall mean a ratio determined by
46 dividing the district's certified property tax maintenance and operation budget by the actual

1   or adjusted market value for assessment purposes as such values existed on December 31,
2   l993. Such maintenance and operation levy shall be based on the property tax computation
3   ratio multiplied by the actual or adjusted market value for assessment purposes as such values
4   existed on December 31 of the prior calendar year.